

twenty-eight thousand and less than forty-five thousand, in which the receipts of the office and salary allowed by the board, do not in any year amount to the sum of two thousand dollars, the board of supervisors shall, at the January session thereof following, make an allowance to the sheriff of a sum equal to the difference between the receipts of the office for the previous year, and two thousand dollars. And in counties having a population of more than 45,000 in which the receipts of the office do not in any one year amount to the sum of thirty-five hundred dollars, the board of supervisors shall at the January session following make an allowance to the sheriff of a sum sufficient to make his salary equal to the sum of thirty-five hundred dollars. And provided further, that all fees earned and uncollected at the end of each year shall belong to the county, and when paid shall be by the clerk of the district court be reported to the board of supervisors and paid into the county treasury."

"**SEC. 2. Deputies—qualification—compensation.** In all counties the sheriff shall in writing appoint one or more persons, not holding a county office, as deputy or deputies, for whose acts he shall be responsible and from whom he shall require a bond, which appointment and bond shall be approved by the officer having the approval of the principal's bond; and such appointment may be revoked in writing, which appointment and revocation shall be filed and kept in the auditor's office. In all cases the board of supervisors shall fix the number of deputies and shall fix the salary of such deputies at not exceeding one thousand dollars per annum each in counties having a population of over twenty-eight thousand, and at not exceeding six hundred dollars per annum each in counties having a population of less than twenty-eight thousand; and in all counties the chief deputy shall be paid by the sheriff out of the compensation allowed him under the provisions of the preceding section, and all other deputies shall be paid by the county.'

Approved March 27, 1902.

CHAPTER 28.

CARE AND MAINTENANCE OF CEMETERIES BY BOARDS OF TOWNSHIP TRUSTEES.

S. F. 268.

AN ACT to amend section five hundred and eighty-six (585) of the code, relating to the care and maintenance of cemeteries by boards of township trustees.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Tax for cemeteries in adjoining townships. That section five hundred and eighty-six (586) of the code be and it is hereby amended by changing the period immediately following the word "established" at the close of the first sentence of said section to a comma, and adding to said sentence the following: "or for the maintenance and improvement of cemeteries so established in adjoining townships in case they deem such action advisable."

Approved March 31, 1902.

CHAPTER 29.

POWERS AND DUTIES OF MAYORS OF CITIES.

S. F. 201.

AN ACT to amend section six hundred and forty-five (645) and section six hundred and fifty-eight (658) of the code of Iowa, relating to the powers and duties of mayors of cities.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Presiding officer but not a member. That sub-division five (5) of section six hundred and fifty-eight (658) be, and hereby is, amended by striking out of the third line thereof the words "a member and".

SEC. 2. **Council--how composed.** That section six hundred and forty-five (645) of the code be and is hereby amended by striking out the words "a mayor" in the second line thereof, and also by striking out the words "a mayor and" at the beginning of the fourth line thereof.

SEC. 3. **In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers printed and published at Des Moines, Iowa.

Approved April 2, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, April 3, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 30.

ASSESSORS IN CITIES AND TOWNS.

H. F. 273.

AN ACT to amend section six hundred sixty-one (661) and section six hundred seventy-four (674) of the code, relating to assessors in cities and towns.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Supplies--office--deputies.** That section six hundred sixty-one (661) of the code relating to assessors in cities and towns be and the same is hereby amended by inserting after the period in the fourth line the following:

"Except that in cities of the first class having a population of sixty thousand or over the board of supervisors of the county shall furnish the assessor with supplies and an office. And said assessor shall appoint such number of deputies as the board of supervisors may authorize, such appointments to be approved by the said board."

SEC. 2. **Compensation of assessors and deputies.** That section six hundred seventy-four (674) of the code relating to assessors in cities and towns be and the same is hereby amended by adding thereto the following:

"Except, that in cities of the first class having a population of sixty thousand or over the compensation of the assessor shall not be more than fifteen hundred dollars per annum to be fixed by the board of supervisors, and that of the deputies at not more than two dollars and fifty cents (\$2.50) per calendar day, Sundays excepted to be fixed by the board of supervisors."

Approved April 5, 1902.

CHAPTER 31.

BOARD OF POLICE AND FIRE COMMISSIONERS.

S. F. 250.

AN ACT creating a board of police and fire commissioners in cities of the first class having a population of more than sixty thousand, and defining the powers and duties of such board. [Additional to chapter two (2), of title five (V) of the code, relating to organization and officers of cities and towns.]

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. **Board created.** That there is hereby created and established a board of police and fire commissioners in cities of the first class which, according to any state or national census heretofore or hereafter taken, are shown to have a population of more than sixty thousand.

SEC. 2. **Commissioners--terms--vacancies.** Said board of police and fire commissioners shall consist of three members, who shall be citizens of the state of Iowa and who shall have been residents of the city in which they are